

MAPLE GROVE CEMETERY AUTHORITY  
OVID, MICHIGAN

FINANCIAL STATEMENTS

DECEMBER 31, 2008

MAPLE GROVE CEMETERY AUTHORITY  
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MAPLE GROVE CEMETERY AUTHORITY

OVID, MICHIGAN

BOARD OF TRUSTEES

DECEMBER 31, 2008

Mr. Larry Ordiway	Chairperson
Ms. Carolyn Stilwell	Secretary
Ms. Delores Simpson	Treasurer
Ms. Ofelia Padilla	Member
Ms. Nancy Hughson	Member
Mr. Charles Simpson	Member
Mr. Paul Dutton	Member



## DEMIS and WENZLICK, P.C.

*Certified Public Accountants*

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### INDEPENDENT AUDITOR'S REPORT

Members of the Maple Grove Cemetery Authority  
Ovid, Michigan  
Clinton County, Michigan

We have audited the accompanying financial statements of the Maple Grove Cemetery Authority's governmental activities, business-type activities, and each major fund as of and for the year ended December 31, 2008. These financial statements are the responsibility of the Maple Grove Cemetery Authority's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Maple Grove Cemetery Authority has elected to comply with the provisions of Governmental Accounting Standards Board Statement #34, with the exception of the managements' discussion and analysis letter. The basic financial statements were prepared on the accrual basis of accounting, which is a basis of accounting generally accepted in the United States of America. GASB 34 requires managements' discussion and analysis which has not been presented.

In our opinion, except for the non-application of GASB 34 (managements' discussion and analysis), the financial statements referred to above present fairly, in all material respects, the financial position of the Maple Grove Cemetery Authority's governmental activities, business-type activities, and all major funds as of December 31, 2008, and the results of its operations for the period then ended in conformity with accounting principles generally accepted in the United States of America.

Our report of comments and recommendations has been submitted under date of January 27, 2009.

*Demis and Wenzlick, P.C.*

Certified Public Accountants

Owosso, Michigan  
January 27, 2009

## BASIC FINANCIAL STATEMENTS

MAPLE GROVE CEMETERY AUTHORITY  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2008

	Governmental <u>Activities</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$25,495
Interest Receivable	<u>59</u>
TOTAL CURRENT ASSETS	\$25,554
Non-Current Assets:	
Capital Assets Net of Accumulated Depreciation	<u>52,182</u>
TOTAL ASSETS	<u>\$77,736</u>
LIABILITIES	\$ 920
NET ASSETS:	
Invested in Capital Assets, Net of Related Debt	\$52,182
Unrestricted	<u>24,634</u>
TOTAL NET ASSETS	<u>\$76,816</u>

See accompanying notes to financial statements.

MAPLE GROVE CEMETERY AUTHORITY  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2008

<u>Function/Program</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue &amp; Change in Net Assets</u>
		<u>Charges For Services</u>	<u>Operating Grants &amp; Contributions</u>	<u>Gov't Activities</u>
Governmental Activities:				
General Government				
Cemetery Services/Operations	<u>\$29,384</u>	<u>\$16,448</u>	<u>\$_____</u>	<u>\$(12,936)</u>
General Revenues:				
Interest				197
Other: Per Capita/Land Development				
General Operations				12,002
Land Development				<u>5,029</u>
TOTAL GENERAL REVENUES				<u>\$ 17,228</u>
CHANGE IN NET ASSETS				<u>\$ 4,292</u>
Net Assets, Beginning of Year				<u>72,524</u>
NET ASSETS, END OF YEAR				<u>\$76,816</u>

See accompanying notes to financial statements.



MAPLE GROVE CEMETERY AUTHORITY  
GOVERNMENTAL FUND BALANCE SHEET  
DECEMBER 31, 2008

	<u>Special Revenue</u>
ASSETS:	
Cash & Cash Equivalents	\$25,495
Interest Receivable	<u>59</u>
TOTAL ASSETS	<u>\$25,554</u>
 LIABILITIES & FUND BALANCE:	
Liabilities	\$ 920
 FUND BALANCE	
Fund Balances:	
Unreserved	
Undesignated	<u>24,634</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$25,554</u>

See accompanying notes to financial statements.

MAPLE GROVE CEMETERY AUTHORITY  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2008

TOTAL FUND BALANCE – GOVERNMENTAL FUNDS	\$24,634
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Amounts reported for the governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

The cost of capital assets is	\$59,957	
Accumulated depreciation is	<u>(7,775)</u>	<u>52,182</u>

NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$76,816</u>
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See accompanying notes to financial statements.

MAPLE GROVE CEMETERY AUTHORITY  
 SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE – GOVERNMENTAL FUND  
 YEAR ENDED DECEMBER 31, 2008

REVENUES:	
Charges for Services	\$16,448
Interest	197
Other: Per Capita/Land Development	
General Operations	12,002
Land Development	<u>5,029</u>
TOTAL REVENUES	\$33,676
 EXPENDITURES:	
Current:	
General Government	<u>28,874</u>
TOTAL EXPENDITURES	<u>\$28,874</u>
 EXCESS OF REVENUES (UNDER) EXPENDITURES	 \$ 4,802
 Fund Balance, Beginning of Year	 <u>19,832</u>
 FUND BALANCE, END OF YEAR	 <u>\$24,634</u>

See accompanying notes to financial statements.

MAPLE GROVE CEMETERY AUTHORITY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
DECEMBER 31, 2008

NET CHANGE IN FUND BALANCES – TOTAL GOVERNMENTAL FUNDS	\$4,802
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Amounts reported for governmental activities in the statement of activities  
are different because:

Capital outlays are reported as expenditures in governmental funds. However,  
in the statement of activities, the cost of capital assets is allocated over their  
estimated useful lives as depreciation expense. In the current period, these  
amounts are:

Depreciation Expense	<u>(510)</u>
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CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$4,292</u>
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See accompanying notes to financial statements.

MAPLE GROVE CEMETERY AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008

NOTE A – DESCRIPTION OF CEMETERY AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES

Under Public Act 215 of 1937, as amended by Public Act 366 of 1980, MCL 128.2, the Village of Ovid and the Townships of Ovid and Middlebury created the Maple Grove Cemetery Authority. Public Act 215 defines the Cemetery's legal status as "an Authority under Section 6 of Article IX of the State Constitution of 1963" thereby classifying the Cemetery as a Michigan Municipal Corporation. The Authority has no stockholders, and all monies received are to be used for certain specified purposes in accordance with the by-laws of the Cemetery.

The governing body of the Authority is a board which is comprised of six (6) members; two (2) appointed by the Village of Ovid, two (2) appointed by the Township of Ovid, and two (2) appointed by the Township of Middlebury for a term of one (1) year.

The Maple Grove Cemetery Authority's goal is to acquire, own, operate, maintain and sell real and personal property used for purposes of a cemetery or burial ground in the Ovid area. The majority of the Authority's revenue is derived from charges for services which are charged to each individual for lot sales, burials, etc. Each municipality involved shall provide an equal annual per capita amount for its portion of the anticipated expenditure amount over anticipated revenues, if needed.

1 – REPORTING ENTITY

As required by accounting principles generally accepted in the United States of America; GASB Statement 14, *The Financial Reporting Entity*; and *Statement of Michigan Governmental Accounting and Auditing No. 5*, these financial statements present all financial activities of the Maple Grove Cemetery Authority. The Maple Grove Cemetery Authority has no activities that would be classified as component units.

2 – BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net assets and the statement of activities (the government-wide statements) present information for the Authority as a whole.

The statement of activities presents the direct functional expenses of the Authority and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operations or capital requirements of the function. Revenues that are not required to be presented as program revenues are general revenues. This includes all appropriations, interest, and other general revenues and shows how governmental functions are either self-financing or supported by the general revenues of the Authority.

MAPLE GROVE CEMETERY AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008

NOTE A- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS

The General Fund is presented using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of this fund present increases (i.e., revenues) and decreases (i.e., expenditures) in net current assets.

The major fund of the Authority is:

GENERAL FUND – The General Fund is the general operating fund of the Authority. It is used to account for all financial records.

3 - MEASUREMENT FOCUS

The government-wide financial statements presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide statements are provided that explain the differences in detail.

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

4 – BASIS OF ACCOUNTING

Basis of accounting refers to the timing under which transactions are recognizing for financial reporting purposes. Governmental fund financial statements use the modified accrual basis of accounting. The government-wide financial statements are prepared using the accrual basis of accounting.

Under the accrual basis of accounting, revenue is recorded in the period in which it is earned and expenses are recorded when incurred, regardless of the timing of related cash flows. Revenues for grants, entitlements, and donations are recognized when all eligibility requirements imposed by the provider have been met. Deferred revenue is recorded when resources are received by the Cemetery before it has legal claim to them, such as when grant monies are received prior to the incurrence of qualified expenditures.

MAPLE GROVE CEMETERY AUTHORITY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2008

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4 – BASIS OF ACCOUNTING (CONTINUED)

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues susceptible to accrual include property taxes, state and federal aid, and interest revenue. Other revenues are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt which are recorded when due.

5 – BUDGET AND BUDGETARY ACCOUNTING

The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual appropriated budget is adopted for the Governmental Fund.

The Cemetery does not maintain a formalized encumbrance accounting system. All annual appropriations lapse at fiscal year end.

The Cemetery follows these procedures in establishing the budgetary data reflected in the financial statements:

A – The Cemetery prepares the proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and resources to finance them.

B – Prior to incurring significant expenditures, the budget is legally enacted through Cemetery Board action.

C – The budget is legally adopted at the total expenditure level; however, it is maintained at the account level for control purposes.

D – Budgeted amounts are reported as originally adopted or amended by the Cemetery Board during the year.

6 – CASH AND CASH EQUIVALENTS

Cash consisted of savings and checking accounts.

MAPLE GROVE CEMETERY AUTHORITY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2008

NOTE A – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7 – CAPITAL ASSETS

Capital assets include land, buildings and improvements, and furniture and equipment are recorded (Net of accumulated depreciation, if applicable) in the government-wide financial statements. All assets with a useful life exceeding five (5) years and an initial cost of \$1,000 or more are recorded as capital assets. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. Purchased assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Building and improvements	20-50 years
Equipment and furniture	5- 7 years

The Cemetery has no assets that would be classified as infrastructure assets.

8 – COMPARATIVE DATA

Comparative data for the prior year has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

NOTE B – CASH AND CASH EQUIVALENTS

In accordance with Michigan Compiled Laws, the Maple Grove Cemetery Authority is authorized to invest in the following investment vehicles:

1 – Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

2 – Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the Federal Deposit Insurance Corporation (FDIC) or a savings and loan association which is a member of the Federal Savings and Loan Insurance Corporation (FSLIC) or a credit union which is insured by the National Credit Union Administration, but only if the bank, savings and loan association, or credit union is eligible to be a depository of surplus funds belonging to the State under Section 5 or 6 of Act No. 105 of the Public Act of 1855, as amended, being Section 21.145 and 21.146 of the Michigan Compiled Laws.



MAPLE GROVE CEMETERY AUTHORITY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2008

NOTE B – CASH AND CASH EQUIVALENTS (CONTINUED)

3 – Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures not more than 270 days after the date of purchase.

4 - The United States government of federal agency obligations repurchase agreements.

5 – Bankers acceptance of United States banks.

6 – Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Federal Deposit Insurance Corporation (FDIC), Federal Savings and Loan Insurance Corporation (FSLIC), and the National Credit Union Administration (NCUA) regulations provide that deposits of governmental units are to be separately insured for savings deposits and demand deposits up to \$250,000 each. Furthermore, if specific deposits are regulated by statute or bond indenture, these specific deposits are to be separately insured for the amount of \$250,000. Michigan Compiled Laws allow for collateralization of government deposits if the assets for pledging are acceptable to the State Treasurer under Section 3 of 1855 PA 105, MCL 21.143, to secure deposits of State surplus funds, securities issued by the Federal Loan Mortgage Corporation, Federal National Mortgage Association, or Government National Mortgage Association.

DEPOSITS

As of December 31, 2008, the bank balances and insured values for each investment are as follows:

<u>Account Type</u>	<u>Balance 12-31-08</u>	<u>FDIC Insured</u>	<u>Uninsured</u>
Checking & Savings	\$19,511	\$19,511	\$ -0-
Certificates of Deposit	<u>5,984</u>	<u>5,984</u>	<u>-0-</u>
TOTAL	<u>\$25,495</u>	<u>\$25,495</u>	<u>\$ -0-</u>

Deposits of the Authority are at federally insured banks located in the State of Michigan with all accounts maintained in the name of the Authority. As of December 31, 2008, the Authority's accounts were insured by the FDIC for \$25,495.

MAPLE GROVE CEMETERY AUTHORITY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2008

NOTE B – CASH AND CASH EQUIVALENTS (CONTINUED)

CREDIT RISK

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). The Authority has not adopted a policy that indicates how the Authority will minimize credit risk if/when the Authority has investments that are subject to this type of risk.

INTEREST RATE RISK

The Authority has not adopted a policy that indicates how the Authority will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by limiting the weighted average maturity of its investment portfolio to less than a given period of time, if/when the Authority has investments that are subjected to this type of risk.

CONCENTRATION OF CREDIT RISK

The Authority has not adopted a policy that indicates how the Authority will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized, if/when the Authority has investments that are subject to this type of risk.

CUSTODIAL CREDIT RISK

The Authority has not adopted a policy that indicates how the Authority will minimize custodial credit risk, which is the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments of collateral securities that are in possession of an outside party, if/when the Authority has investments that are subject to this type of risk.

MAPLE GROVE CEMETERY AUTHORITY  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2008

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008 was as follows:

	Balance <u>1-1-08</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12-31-08</u>
Land	\$52,182	\$ -0-	\$ -0-	\$52,182
Building & Improvements	4,650	-0-	-0-	4,650
Furniture & Equipment	<u>3,125</u>	<u>-0-</u>	<u>-0-</u>	<u>3,125</u>
	\$59,957	\$ -0-	\$ -0-	\$59,957
Less Accumulated Depreciation for:				
Buildings & Improvements	\$(4,140)	\$ (510)	\$ -0-	\$(4,650)
Equipment, Furniture & Books	<u>(3,125)</u>	<u>-0-</u>	<u>-0-</u>	<u>(3,125)</u>
Total Accumulated Depreciation	<u>(7,265)</u>	<u>(510)</u>	<u>-0-</u>	<u>(7,775)</u>
CAPITAL ASSETS, NET	<u>\$52,692</u>	<u>\$ (510)</u>	<u>\$ -0-</u>	<u>\$52,182</u>

Depreciation expense was wholly allocated to the lone governmental function (general government) in the amount of current depreciation expense of \$510.

NOTE D – RISK MANAGEMENT

The Authority is exposed to various risks of loss for liability and property, for which the Authority carries commercial insurance.

## REQUIRED SUPPLEMENTARY INFORMATION

MAPLE GROVE CEMETERY AUTHORITY  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED DECEMBER 31, 2008

	Original <u>Budget</u>	Final Amended <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:				
Charges for Services:				
Burials	\$ 8,000	\$ 8,000	\$ 9,400	\$ 1,400
Lot Sales	4,000	4,000	1,700	(2,300)
Foundations	2,000	2,000	5,348	3,348
Interest			197	197
Other: Per Capita/Land Develop.				
General Operations			12,002	12,002
Land Development			<u>5,029</u>	<u>5,029</u>
TOTAL REVENUES	\$ <u>14,000</u>	\$ <u>14,000</u>	\$ <u>33,676</u>	\$ <u>19,676</u>
EXPENDITURES:				
Current:				
General Government:				
Supplies	\$ 1,500	\$ 200	\$ 193	\$ 7
Cemetery Maintenance	10,500	11,440	12,040	(600)
Building Maintenance	2,000	2,662	1,647	1,015
Insurance	1,200	1,200	974	226
Contracted Services	5,000	5,000	4,689	311
Professional Fees	1,400	1,400	950	450
Secretary & Treasurer Fees	1,500	1,500	1,224	276
Burial Services	5,000	5,000	3,460	1,540
Purchased Plots	1,000			
Water & Dumpster	800	864	863	1
Foundations	<u>2,200</u>	<u>2,834</u>	<u>2,834</u>	
TOTAL EXPENDITURES	\$ <u>32,100</u>	\$ <u>32,100</u>	\$ <u>28,874</u>	\$ <u>3,226</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	\$(18,100)	\$(18,100)	\$ 4,802	\$ 22,902
Fund Balance, Beginning of Year	<u>19,832</u>	<u>19,832</u>	<u>19,832</u>	<u>          </u>
FUND BALANCE, END OF YEAR	\$ <u>1,732</u>	\$ <u>1,732</u>	\$ <u>24,634</u>	\$ <u>22,902</u>



**DEMIS and WENZLICK, P.C.**

*Certified Public Accountants*

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Vicki Schuler  
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Bruce Wenzlick

Members of Maple Grove Cemetery Authority  
Ovid, Michigan  
Clinton County, Michigan

In compliance with the provisions of Section 11, Paragraph 2, of Act 2, Public Acts of 1968, we discovered the following areas which required specific recommendation, as a result of the audit our firm performed on the financial statements of Maple Grove Cemetery Authority of the year ended December 31, 2008.

There were no comments and recommendations.

We wish to thank the board for the excellent cooperation we received in performing the Authority audit. If we can be of any further assistance to the Authority please contact us.

*Demis and Wenzlick, PC*

Certified Public Accountants

Owosso, Michigan  
January 27, 2009